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From:

Sent: Monday, July 19, 2010 9:29:34 AM

To:

Cc:

Subject: RE: Question about signing a closing agreement involving a TEFRA entity

If the TEFRA entity is the one paying the tax and being assessed, the agreement has to be signed by a manager under state law of the TEFRA entity on behalf of the entity. I agree that the entity should waive all restrictions on assessment and collection of the specified amounts. In addition, any restrictions under section 6213 and 6225 should be waived. The Tax Matters Partner should also sign if the adjustments are flow through adjustments to the partners under the last sentence of section 6224(c)(1).

can provide sample language and assist you.